PART III—Section 3

NOTIFICATIONS RELATING TO LOCAL SELF-GOVERNMENT

OFFICE OF THE MUNICIPAL COMMISSIONER, CITY MUNICIPALITY, DAVANGERE.

Notification dated 31*st December* 1967.

OCTROI BYE-LAWS.

In supersession of the existing Octroi Rules and Bye-laws framed under the Mysore City Municipalities Act 1933 and orders subsequently issued by Government, the following Octroi Bye-laws are framed as per Section 324 of the Mysore Municipalities Act 1964.

1. *Title.*—These Bye-laws are called he Davangere City Municipality Octroi Bye-laws 1966.
2. *Definitions.*—In these Bye-laws unless the context otherwise requires :—
   (*a*) 'Act' Means the Mysore Municipalities Act, 1964.
   (*b*) 'Government' means the State 'Government.'
   (*c*) 'Form' means a form appended to these bye-laws.
   (*d*) 'Section' means a section of the Act.

3. *Dutiable articles to pass through Octroi Stations.*—No article liable to octroi shall be brought within the Municipal limits except through Octroi Stations (Ookads) by one of the High Roads or Cross roads specified by the Municipal Council in Schedule I stated hereunder :—

Names of Routes	*Names of Octroi Stations*
(*a*) Railway Station and Goods shed and all its Gates including Plat-forms.	Davanagere City Railway Station, Goods yard and its 3 ga Goods shed Road Gate.
(*b*) Post Office and its entrance ..	Octroi Office near Taluk Office.
(*c*) Chitradurga Road ..	Toll-gate in that Road.
(*d*) Basapura-Igoor Road (Bamboo Bazaar) ..	Do
(*e*) Jagalur Road ..	Do
(*f*) Maganahalli Road (A. K. Hatti) ..	Do
(*g*) Budihal—Kadlabal Road ..	Do
(*h*) Sri Siddeswara Temple Road (Sheebar) ..	Do
(*i*) Harihar Road ..	(1) Main Toll-gate in that Road. (2) Check-gate in that Road—leading to Kunduvada.
(*j*) Shyamanur Road ..	Toll gate in that Road.
(*k*) Hadadi Road ..	Do
(*l*) Nittuvalli Road ..	Do
(*m*) B. D. Road ..	Bus Stand.
(*n*) Cross Roads leading to Regulated Market Area.	Toll-gate in that Road.

4. *Inspections.*—The Octroi Stations at which such goods, animals, conveyances and packages are liable to inspection, shall be the Ookads on the High Roads as well as the Cross roads described in Schedule I. Every person bringing dutiable articles and animals within the City Municipal limits shall report the fact at the first of such Octroi Station (Ookad) on the routes by which they are brought.

(*a*) All Officers of the Octroi Department not below the rank of Mustaddi are authorised to inspect the contents of any conveyance or package.

(*b*) All persons driving vehicles shall stop them at the Octroi Ookads or posts, when entering the City Municipal limits for the purpose of examination and inspection for articles liable to Octroi.

(*c*) Breach of any of the above Bye-laws shall render the offender liable on conviction to fine not exceeding Rupees one-hundred, provided that if the offender is a person other than the owner of such vehicle and is not traceable, the owner of such vehicle shall be punished as if he himself has committed the said offence.

5. When the goods liable to Octroi, are brought into Municipal limits, the official incharge of Octroi Station shall call upon the person bringing the goods into the Municipal limits to declare whether they are intended.

(i) for consumption, use or sale within the Municipal limits or
(ii) for immediate export outside the Municipal limits or
(iii) for temporary detention within Municipal limits at Bonded-Octroi Ware-house and eventual transport outside the Municipal limits within 24 hours from the time of receipt of the article in the Municipal limits.

5. (*a*) If the person makes no special declaration under Rule 5 at the Octroi station at the time of entry or at Central Octroi office immediately on receipt of goods into the Municipal limits Octroi due on the goods shall be collected.

(*b*) The goods brought under Rule 5 (ii) and (iii) shall export within 24 hours from the time of import into the Municipal limits, subject to production of invoices or bills (issued at the place of despatch) addressed to the parties residing outside Davangere Municipal limits and on payment of prescribed Export Pass fee (Transport permit fee) at the Central Octroi Office.

6. *Post Office.*—Post Offices within the limits of the Davangere City which are and which may be constituted as delivery offices shall be treated as Ookad (Octroi Stations) for the purpose of levying Octroi duty on articles received through them, i.e., the post offices.

(*a*) Extracts of the deliveries from the post offices and banks shall be brought by any person authorised by the Municipal Commissioner, not below the rank of Mustaddi on payment of prescribed fee by the authorities concerned.

(*b*) Any person receiving articles through the post offices or banks shall pay the Octori duty to the Octroi officials on duty in or near such post offices or banks immediately or at the Central Octroi Office within 24 hours of such receipt.

(*c*) The addressee or any agent of the addressee or the person receiving from or taking delivery of articles through post officer or banks shall file a declaration in writing about the contents and the value of the articles received together with the documents such as invoices, receipts, etc.

(*d*) If no such declaration is filed and no duty is paid the person receiving articles into the Davanagere City or the addressee, whether resident within Municipal limits or not shall produce the articles or cause them to be produced before the Officer in charge of the Central Octroi Office within 24 hours of such receipt, for assessment and to collect Octroi duty-

7. *Articles imported through Railway Station (Goodshed Parcel Office).*—Every importer of dutiable articles through Railway, shall pay Octroi duty at the Central Octroi Office, on production of Railway Receipt together with invoice, before taking delivery of the goods from the Railway authorities.

(*a*) The extracts of the Goods imported and delivered from the Railway goods shed and parcel office, shall be brought every day by the person authorised by the Municipal Commissioner, not below the rank of Mutsaddi, on payment of necessary fee if any.

(*b*) No export pass shall be issued for the goods taken delivery from the Railway authorities after 24 hours from the time of taking such delivery of the goods from the Railway authorities.

(*c*) The Railway-Yard is considered to be within Municipal limits and every importer depositing the dutiable articles in the Railway Yard after taking delivery from the Railway authorities, shall pay Octroi duty within 24 hours after such delivery or deposited in the Railway yard.

(*d*) The Octroi Official on duty at the Railway Station shall assess and collect Octroi to an extent of Rupees three only (Rs. 3) on goods (Head load) with reference to the Railway Receipts of invoice produced by the person bringing the goods. In case the Octroi duty exceeds Rs. 3 the goods should be sent to Central Octroi Office by issuing a T. P. (Transit pass) accompained by a peon of Octroi department.

8. *Table of Octroi.*—The table showing the Octroi rates shall be made available for inspection by any person at the Municipal Office and copies thereof shall be supplied on payment of charges of 25 paise (Twenty five paise) per table to any person requiring the same. Such table shall also be exhibited in the conspicuous place at every octroi station at which octroi is collected.

9. *Assessment and collection of Octroi at Ookads and procedure of issue of Transit pass* :—Octroi shall be levied in respect of animals, goods and as specified in the table appended herewith at the rates noted against each.

(*a*) The Octroi shall be paid at the time of import of any dutiable articles or live-stock to the Octroi Mutsaddi incharge of the Octroi Ookad to on extent of Rs. 10 (Ten). In case of disagreement as to the amount of Octroi duty payable by the importer of the goods imported within Octroi limits, the Mutsaddi in charge of the Ookad shall cause the importer to take the goods covered by a Transit pass before the Municipal Commissioner or the Officer in charge of the Central Octroi Office for settlement of the duty to be paid, duly escorted by a peon of the Octroi Department.

(*b*) When the goods have been examined at the Octroi Ookad, a Transit pass (in triplicate) for such of the goods as are liable to Octroi duty shall be issued to the importer by the Octroi Mutsaddi on receiving such Transit pass, the importer shall forthwith bring the dutiable goods directly to Central Octroi Office accompanied by a peon of Octroi department, provided that Octroi (if the goods are liable), does not exceed Rs. 10 (Ten), the Octroi Mutsaddi may receive such duty and give to the importer a receipt showing, the nature and quantity of the goods and the duty received.

(*c*) When the goods accompanied by a T. P. as aforesaid are brought to Central Octroi Office, the importer after ascertatning the amount of Octroi duty payable on such goods from the Officer in-charge of Central Octroi Office shall either pay the amount due and obtain receipt for the removal of goods or shall deposit the same in the Bonded (Octroi) Ware-house. When the duty is paid as above a receipt shall be granted by the Officer incharge of the central octroi office for the removal of the goods showing the quantity, weight of the goods, the duty paid in respect thereof and the date of payment. The fact of payment of Octroi shall be noted on each copy of the duplicate pass, one copy of which shall be filed in the Central Octroi Office and one copy sent to the concerned Octroi Ookad.

(*d*) In such cases where the consignee fails to release the articles on payment of Octroi, the consigner (the non-resident of Davangere) may re-export the consignment after production of necessary evidence to the satisfaction of the Municipal Commissioner or the Officer in charge of the Central Octroi Office, and on payment of the prescribed Transport Pass fee noted below (for the issue of the same) and also the storage fee for the period detained in the Octroi Bonded Ware-houe.

TRANSPORT PASS FEE

(i)	Menure Transport Lorries	Rs. 1
(ii)	Lorry transporters (full load or part thereof)	Rs. 3
(iii)	Other articles each in packages or in any shape or form or otherwise	¼ of Octroi duty not less than one rupee and not exceeding Rs. 3.

(*c*) The importer shall give a declaration in writing furnishing the quantity, weight and value etc., of the goods imported along with the original invoice together with its copy for verification by the Officer in-charge of the Central Octroi office to satisfy the correctness of the particulars furnished by the importer, for the clearance of Octroi duty.

(c) The date of admission and removal of goods shall be reckoned as one day for the collection of storage fee. When the delay is caused by the inability of the officer in-charge of the bonded ware-house to examine and pass the goods, such delay shall not be reckoned for the purpose of charging the storage fee.

17. *Period for claiming deposited goods and disposal of unclaimed goods.*—All perishable commodities remained uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the bonded warehouse. All other goods remaining uncleared and unclaimed for a longer period than three months shall be sold similarly provided that before selling such goods, notice of that fact shall by published before seven days at the bonded warehouse and at the Municipal Office and provided further that the goods shall be sold earlier when the storage fee is likely to exceed their value.

18. *Sale procceds how dealt with.*—When any goods are sold under Bye-laws 17, the sale proceeds shall be credited to the Municipal funds on payment of Octroi duty and storage fee due in respect thereof, provided that if the amount realised by the sale exceeds the amount so due, the balance shall be kept in deposit for one year and any claims for such balances received during that time, shall be considered by the Municipal Commissioner. After the expiry of year or after all claims received during that period have been disposed, of, the balance shall be credited to the Municipal Funds. No claims shall be entertained after the aforesaid period of one year except by special permission of the Municipal Council.

19. *Municipal Council not responsible for any damage to goods.*—The Municipal Council shall not be responsible for any damage that may be caused to the goods deposited in the Bonded Warehouse while such goods are being passed into or out of the Warehouses or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the Ware-house keeper or other person in charge of the safe custody of the goods.

20. *Refunds shall be allowed in respect of the following.*—(a) When the Octroi duty is recovered on the non-octroiable goods by oversight.

(b) When the octroi is paid in excess due to wrong calculations or on excess valuation by oversight.

(c) In the above two cases, the amount of refund so claimed shall not be less than Rupees five provided the application for refund is made within two months of payment of Octroi duty.

21. *Penalty for contravention of Bye-laws.*—Any breach of the Bye-laws except specified in Bye-laws 3, 6 and 27 shall render importer or exporter liable to punishment to be inflicted by the Municipal Commissioner with a fine extending to ten times the value of Octroi on such goods or Rupees 100 (Rupees one hundred only) whichever is higher in addition to the payment of Octroi duty on the articles unaccounted for.

22. *Prosecution for smuggling.*—Whoever brings or smuggles within Municipal limits any goods or animals liable to Octroi without payment of such octroi in accordance with the Mysore Municipalities Act 1964 and the Bye-laws, will be liable for prosecution and punishment under Section 126 (3) of M. M. Act of 1964.

23. *Licence to be obtained for selling articles liable to Octroi.*—No person shall sell the articles liable to Octroi duty without obtaining a licence granted in this behalf (articles as per table).

24. *Licence Fee.*—Fees shall be charged at the following rates for the grant of licences namely :—

(1) Whole sale dealers licence	..	Rs. 6 Per annum
(2) Retail Dealers licence		Rs. 3 do
(3) Street Hawkers licence	..	Rs. 1 do

25. *Conditions of Licenc* .—The conditions subject to which a licence is granted shall be those indicated ip the forms appended.

26. *Power to refuse or cancel licence.*—The Municipal Commissioner may grant, suspend, withdraw or refuse licenses required to be granted under these bye-laws.

27. *Articles in respect of which licence is required, not to be brought within Municipal limits or kept for sale etc.*—It shall not be lawful for any person to bring into Municipal limits or keep or sell or offer for sale any specified articles mentioned in Schedule II in any form for which licence is required after such licence is refused, or withdrawn or suspended or cancelled.

(*Bye-law* 23).

WHOLESALE DEALERS' OCTROI LICENCE.

1. Name of the Licence holder :
2. Residence :
3. Name of Vendor :
4. Residence :

You are hereby authorised to vend, by whole subject to the provisions of the licence.....issued from the Central Octroi (Bonded) Ware house of the City Municipality.

1. That this licence shall only be in force till the 31st March 19....and that it shall be exhibited to any Octroi Officer when he shall lawfully call for the same.

2. That due written notice of the despatch of all consignment of.....to your address and probable date of arrival within Municipal limits be given to the Officer in charge of the Municipal Octroi Ware house, that these goods be brought within the Municipal limits between the hours of 6 A.M. and 6 P.M. by way of the public roads specified or by the railway and that the parties incharge report themselves to the first Ookad reached within Municipal limits a peon from which will accompany the consignment to the Octroi Warehouse and that the persons bringing the goods in charge of the consignments shall be bound to answer truely all lawful questions put by Octroi Mutsaddi or the Officer in-charge of the Municipal Octroi Warehouse.

(*f*) In case the importer does not produce the invoice in original along with written declaration regarding the quantity Number, weight, value, etc., of the article or refuses to produce the invoice or in case the invoices or the declaration produced appears to the officer in charge of the Central Octroi Office to the false or unduly low for the clearance of the Octroi duty, the officer in charge of the Central Octroi Office shall assess the value of the goods at the current Market rates and levy Octroi accordingly.

(*g*) Whenever the invoice produced by an importer is in a language other than English or Kannada, he shall produce a true copy of such invoices translated into English or Kannada and signed by him for verification of its correctness by the Officer incharge of the Central Octroi Office for clearance of Octroi duty.

(h) When the declaration of the value of goods is made by the importer on the basis of the original invoice, the value shall include all expenses such as packing charges, freight charges, cart hire charges, demurrage, etc., *less* trade discount shown in the invoice.

(*i*) When the Octroi is collected, the official in charge of the Octroi shall issue a receipt.

(*j*) Where any importer or his agent gives a wrong declaration on the goods liable to the payment of Octroi, shall be liable to a fine which may extend to 10 times of the value of the octroi duty or Rs. 100 whichever is greater, to be imposed by the Municipal Commissioner.

(*k*) The direct lorries carrying dutiable goods meant for places outside Davangere City, shall pass through the City limits only after obtaining a special Transit Pass at the Octroi Ookad on payment of a deposit amount of Rs. 10 only. This deposit amount shall be returned by the Mustaddi of the Ookad situated at the other side of the City limits on Presentation of the special transit pass by the Lorry owner or his agent within half an hour. Failure to leave the City limits within the specified time shall result in the forfeiture of the deposit amount.

In such cases where the direct lorries require to stay at Davangere for more than half-an hour, the bye-law 5(*b*) shall be made applicable.

10. *Establishment of Bonded Ware House.*—The Municipal Council shall provide a Bonded Ware-House for the custody of goods which may be declared as intended for temporary detention within the limits and eventual transport under Bye-law 5 (ii) and (iii) and for custody of the goods.

11. *Working hours of the Central Octroi Office and the Bonded Ware House.*—The Central Octroi Office and the Bonded Ware House shall be open for transaction of the business from 8-30 A.M. to 1 P.M. and 2-30 P.M. to 6-30 P.M. on all days.

12. *Depositing Declaration.*—Any importer depositing the goods in the Bonded-Ware House shall, unless the officer in-charge of the Bonded Ware House has previously by weighting counting or appraising, ascertained the amount of octroi duty payable thereon, give a declaration in writing of the description, weight, guantity and if necessary the value of such goods.

13. *Issue of Receipts.*–A receipt shall be given by the Officer, in charge of the Bonded Ware House for all goods deposited in the Bonded Ware-house and a register of all such goods shall be maintained by him showing the date of deposit, the description of the goods deposited and the date or removal of the goods and the storage fee paid, if any.

14. *Depositor to obtain receipt and produce it for delivery.*—It shall be the duty ofthe depositor to obtain a receipt for articles deposited by him and the Octroi Departn ent shall not be responsible for any goods left at the premises which are not covered by a receipt. The receipt given by the Octroi Department to the person for depositing the goods, shall be returned with a certificate for having taken delivery of the deposited goods in tact. The Officer in charge of the Bonded Ware-house shall refuse to deliver the goods if the receipt is not produced at the time of taking delivery of the articles.

15. *Delivery of the goods to persons authorised by the Depositor.*—If the depositor does not himself take delivery of the articles deposited in the Octroi Bonded Ware-house he must endorse on the receipt a request for delivery to the person to whom he wishes to be made and if the receipt is not produced, the delivery of the goods may at the discretion of the Officer in-charge of the Central Octroi Office be withheld until the person entitled in his opinion to receive the same, has given an indemnity bond to the satisfaction of that officer.

16. *Storage Fee.*—No goods shall be allowed to leave the Bonded Ware-house until the storage fee is paid thereon and receipt issued to the party subject to the following conditions :—

(*a*) The goods shall be alowed to remain free of charge for 24 hours from the time of deposit of goods as noted in the registers and after that period, fee shall be levied for seven days or portion thereof, as per Schedule appended herewith (Schedule I).

(*b*) Double the rates shall be charged after seven days, provided that the Municipal Commissioner may in his discretion allow a reduction or exemption from such double rates.

3. That all Octroi articles attempted to be introduced within Municipal limits after 6 P.M. and before 6 A.M. by any other than the public roads specified or by the railway will be considered as a contraband and treated accordingly.

4. That the article subject to octroi duty abovementioned shall not be introduced into your premises or place of business without payment of Octroi thereon.

5. That when by this licence you are authorised to vend the articles in any form, an account in the accompanying form shall be kept by you of all stock of the article brought into the Municipal limits disposed of either by sale within the Municipal limits or transported beyond the Municipal limits and that such account shall be open to the inspection of any Octroi Officer and shall be submitted to the Octroi Warehouse on the 11th of every month for verification.

6. That no dutiable article intended for consumption in the Municipality shall under any circumstances be allowed to be deposited by you in any of the villages within a radius of six miles from the City limits of this Municipality.

7. That this license be not transferrable by sale, gift, mortgage or otherwise and that no persons except such as are named herein shall have power to act under it.

8. The Municipal Commissioner may refuse, suspend or withdraw the licence for any breach of all or any of the condition of licence.

(Bye-law 23).

RETAIL DEALERS OCTROI LICENCE.

Name of the licence holder :

Residence :

Name of the Vendor :

Residence :

You are hereby authorised to store and vend subject to the provisions of this licence, the following articles on the premises No..... within the Municipal limits of Davangere City.

1. That the said premises may be inspected by any Octroi Officer at any time in the manner prescribed by the Bye-laws.

2. That all..... in the said premises and purchsed or sold by you shall have paid duty or shall have been purchased from a duly licenced Vendor.

3. That no..... will be permitted to be stored or sold in any other than licensed persons and any..... found in an unlicensed premises will be considered as contraband and treated accordingly.

4. That this licence shall only be in force for twelve months *viz.*, from 1st April 19.... to 31st March 19.... and that it shall be exhibited to any Octroi Officer when he shall lawfully call for the same.

5. That this licence be not transferred by sale, gift, mortgage or otherwise and that no persons except such as are named herein shall have the power to act under it.

6. That the licence holder is requied within fifteen days from the date of issue of licence to have sign board put up in a conspicuous part of the premises occupied by him with the following inscriptions legibly pointed thereon in Kannada or English.

Number of Licence :
Name :
Licence to Sell :

7. That the Municipal Commissioner may refuse, suspend or withdraw the licence for breach of all or any of the conditions of the licence.

8. That when by this licence you are authorised to Vend in any form, an account shall be kept by you of all stock of the articles/purchased and sold and that such account shall be open to inspection by any Octroi Officer.

FORM X.

(Bye-law 23).

STREET HAWKERS LICENCE.

Name of the licence holder :

Residence :

Name of the Vendor :

Residence :

You are hereby authorised to vend, subject to the provisions of this licence, the following articles within the Municipal limits of Davangere City.

1. That the said articles may be inspected by any Octroi Officer at any time in the manner prescribed by the Bye-laws.

2. That all..... purchased or sold by you shall have paid duty or shall have been purchased from a duly licenced Vendor.

3. That no..... will be permitted to be sold without payment of Octroi and any..... found in your possession l be considered as contraband and treated accordingly.

4. That this licence shall only be in force for twelve months *viz.*, from 1st April 19.... to 31st March 19... and that it shall be exhibited to any Octroi Officer when he shall lawfully call for the same.

5. That this licence be not transferred by sale, gift, mortgage or otherwise and that no persons except such as are named ein shall have the power to act under it.

6. That the Municipal Commissioner may refuse, suspend or withdraw the licence for breach of all or any of the conditions of the licence.

7. That when by this licence you are authorised to vend in any form, an account shall be kept by you of all stock of articles purchased and sold and that such account shall be open to inspection by any Octroi Officer.

FORM II.

(Bye-law 12).

Declaration by Person Depositing Goods in the Central Octroi (Bonded) Warehouse.

Officer-in-charge of Warehouse,
Davangere City Municipality.

Please receive the undermentioned goods and deposit them in the Central Octroi Warehouse

Name of the Depositor .....
Description of goods deposited .....
No. of packages, etc. .....
Distinguishing mark, if any.....
Weight .....
Quantity .....
Value of goods deposited .....

(Copy of the invoice to be enclosed).

I do hereby certify that I have satisfied myself that the entries as made by me above are correct.

Date .....

.....

Signature of Depositor.

FORM II.

(Bye-law 13).

Receipt for goods deposited in the (Bonded) Central Octroi Warehouse,
Davangere City Municipality.

Book No. .....

eipt No. .....

1. Name of Octroi Station and Transit Pass No. .....
2. Name of owner .....
3. Name of goods .....
4. Where collected .....
5. Quantity/Weight .....
6. Time ....
7. Date .....

Officer-in-charge of the Ware house.

Note:—To be printed in duplicate and every second copy to be headed "Duplicate" and perforated.

(Bye-law 16).

Receipt for Storage Fee.

Book No. .....

Receipt No. .....

Received from Shri..... the sum of Rs. .....
(in words) .... being the sotrage charges from .....t .....
for ..... days at ..... per day.....
Rs. ..... (in figures).

Officer-in-charge of
the Ware House.

Note.—Every alternate sheet should be headed "Duplicate" and perforated.

(Bye-law 16).

Register of goods deposited in the Octroi (Bonded) Ware house, Danangere City Municipality.

Name and address of depositor	Description of the goods deposited with particulars as to the quantity or weight		No. of the Warehouse receipt given to the depositor	Date and time of receipt at the Warehouse		Signature of depositor	Date and time of removal		Storage fee	Signature of officer in-charge of the Warehouse	Remarks
	Description	Quantity or weight		Month and date	Time		Month and date	Time			
1	2	3	4	5	6	7	8	9	10	11	12

N.B.—Separate register may be maintained for particulars of goods deposited in large quantities.

28. *Penalty for contravention of Bye-laws.*—Any person contravening any of the bye-laws indicated in Column (1) of the table below shall be punishable with fine which may extend to the amount indicated in the corresponding entry in Column (2) thereof and in the case of continuing contravention with an additional fine as indicated in Column (3) and where the contravention continues after receipt of notice from the Municipal commissioner with fine as indicated in column (4) thereof.

TABLE.

No. of Bye-law	*Amount of fine leviable for contravention*	*Amount of fine leviable for continuing contraention*	*Amount of fine leviable for continuing contravention after the receipt of notice*
1	2	3	4
3	Rs. Fifty	Rs. Ten	Rs. Five
4	Rs. One hundred	Rs. Ten	Rs. Five
6	Rs. Fifty	Rs. Ten	Rs. Five
27	Rs. Fifty	Rs. Ten	Rs. Five

29. No dutiable articles intended for consumption use or sale in the City of Davangere shall under any circumstances be allowed to be deposited by the licencee or any person or by any Transport Agents in any of the villages or places or godowns immediately beyond Municipal limits within a radius of six miles from the Municipal limits thereon. No export, pass shall be granted for any octroiable goods for depositing in moffusal villages.

30. *Touring Agents and Hawkers.*—(*a*) Any Hawker or Travelling Agents who imports into the City samples of dutiable articles for purpose of Advertisement or for booking orders in the City, may be permitted on furnishing the value of the articles so imported by him and depositing the Octroi due thereon as security for the goo s till the export of these goods within 7 days from the day of import. Such portion ofthe Octroi duty (deposited) chargeable on the remaining goods not sold will be refunded on the production of rem ining goods along with the provisional deposit receipt issued at the time of import, for the inspection of the Central Octroi Office.

(*b*) The aid articles of machinery brought for repairs into the City shall be dealt with accordingly as per the Bye-laws 30 (*a*).

(*c*) A register shall be maintained in the Central Octroi Office for these temporary deposits and their refund. The temporary depo.its shall be taken into Octroi accounts if the persons fail to produce the goods within 7 days from the date of import.

(*d*) The Municipal Commissioner may exempt the time limit, referred to *supra*, in deserving cases, if satisfied or the Unavoidable circumstances for such delay.

EXEMPTIONS.

31. *In the following cases no Octroi shall be levied.*—(*a*) Used articles of house hold, articles of travellers or passengers and oods belonging to Government of Mysore and used solely for public purposes and not used or intended to be used or purpose of profit and accompanied by an invoice in the name of Government Department certified by the Departmental head concerned that the property entered therein belongs to Government.

(*b*) Ten green cocoonuts, ten dry c.,coonuts, 100 Betel leaves, 2 Kgs. of Sugar or Jaggery, 1 Kg. of Ghee or Butter, Home made sweets brought into City for personal use.

(*c*) Used Harmonium, Gramaphone, Cycle, Radio, Type-writer, Watch, Clock owned by persons for personal use, and brought with their luggages while they are in transit.

(*d*) Fuel (Head load).

(*e*) Toys of one packet if imported into the City for personal use by *bona fide* travellers.

(*f*) Advertisement boards sent free of cost used empty tins not exceeding 10, used sewing machines, Iron cots, cradles owned by the persons for their personal and private use.

(*g*) Used gunny bags brought for private use not exceeding Twenty-five.

(*h*) Country pots, one packet of playing cards, Charaka and its spare parts, used vessels owned by persons of their private use.

(*i*) Gingelly oil extracted from country 'Ganas.'

(*j*) Khadder certified to be so either by the All India Spinner's Association of the Government of Mysore or the Presidents of Taluk Boards or a Municipality or the Mysore Charaka Prachara Sangha.

(*k*) Hand-loom products manufactured within the State of Mysore, bearing the seal of the Department of Industries and Commerce including pure silk goods which are exempted from the levy of Octroi.

(*l*) Piece goods which are exported by local merchants from within the Municipal limits to outside places, if they are returned back by the addressee and received back by the sender within a fortnight from the date of despatch provided the goods are produced at Central Octroi Office before despatch with duplicate list showing the description and valuation of the articles sent and goods so received back are proved to be checked and certified besides affixing the seal on the cloth to serve as proof for identification of goods. Rejected goods are also exempted from payment of octroi provided the importer satisfies the claims by production of original receipt of payment.

(*m*) Used electric fan owned by persons for their private use.

(*n*) Gift articles supplied by 'Care.'

(*o*) Any other articles imported for Schools, Colleges, Dispensaries free of cost for public use.

(*p*) Articles belonging to Municipal Council.

....., *Municipal Commissioner.*

Rates for stocking in ware house at Central Octroi Office, Davangere.

		Rs.	P.	
1.	Per bag of Gram, Dhal, Maida, Jaggery, Sugar, Beedies, Tobacco dust, or Tobacco bundle and other bags of 100 Kgs. capacity and below.	0	10	per day
2.	Wood of all kinds (logs or cut Pieces of 50 cft.)	0	10	,,
3.	All kinds of bales and cases or bundles of piece goods, yarn, art silk, silk hosiery cloth	0	10	,,
4.	All types of other cases of any shape or sizes form and Machinery or Motor parts in loose each	0	10	,,
5.	Tins of all sizes (each)	0	02	,,
6.	Empty barrels (each)	0	03	,,
7.	Iron or steel per ton or fraction thereof	0	15	,,
8.	Zinc sheets, asbestos and all kinds of sheets per quintal	0	10	,,
9.	Copper brase, alluminum, gun metal Bronze or any other metal in any shape or form per quintal	0	10	,,
10.	Dry cocoonuts per 50 Kgs.	0	10	,,
11.	Tiles of all kinds per 1,000	0	10	,,

12.	Leather goods in any shape or form (loose) (per 100 Kgs.)	0	03	,,
13.	Earthen ware and enamel ware of all kinds per 1,000 Kgs.	0	05	,,
14.	All kinds of pipes (each)	0	02	,,
15.	Canvas and rubber belting per machinery, and all rubber goods in any shape or forms (each)	0	05	,,
16.	Batteries and their accessories and Dry Cells (each)	0	03	,,
17.	Coconuts green per 100	0	02	,,

RATES OF OCTROI.

SCHEDULE 'D'.

Articles	*Octroi leviable per ten kilograms of gross weight except where otherwise stated*
2	3
Class I—Articles of Food Drink.	
1. Refined Sugar, Sugar, candy, Boora and kinds of Sugar not in bottle	0 20
2. Gur, Jaggery and other kinds of unrefined sugar	0 10
3. Ghee including vegetable Ghee and admixture of ghee also vegetable, Solidified Oil, Dripping, Marvo, trex, cocogold, Purico, Crisco and Cocogem and other edible oils not specified in any other item	0 50
4. Butter and Cream	0 50
5. Dried Fruits, Groundnut seeds and nuts excluding betel nuts	0 05
6. Groundnut (unshelled)	0 02
7. Betel nuts	0 15
8. Fresh meat, fish and eggs	0 50
9. Dried fish	2 00
10. Potatoes, Onions	0 02
11. Copra	0 50
12. Cherry or Raw Coffee	0 20 per bag of 50 kilograms.
13. Semicured coffee not fully processed intended to be delivered to a curer or the Coffee Board	0 30 per bag of fifty kilograms
14. Coconuts	0 50 per hundred.
15. Betel leaf	0 01 per bundle of 100 leaves
16. Pulses	0 02 per ten kilograms.
17. Grain including parched grains	0 01 per ten kilograms.
18. Wheat flour, Maida flour, Soji and other wheat products	0 03 per ten kilograms.
19. Flour other than those mentioned in item 18	0 02 per ten kilograms.
20. Animal fat, Tallow and oil of all kinds except oils mentioned in Classes III, V and IX	0 05 per ten kilograms.
21. Glaxo, Horlicks, Malted Milk, Biscuits, Tinned Meat and other foods	Two per cent *ad valorem*
22. Cardamom	One per cent *ad valorem*
23. Coffee seeds other than those mentioned in items 12 and 13 and Coffee Powder	Two per cent *ad valorem*
24. Oranges, Apples, Grapes, lichi, melon (kharbooza), lemon (of all kinds), pears (nashpati), plums (aluoha), apricot (Khubani), banana, pomegranates, sarda, water melons, custard apple, rasphberry and other fruits.	One per cent *ad valorem*
25. Country and foreign liquors	Two per cent *ad valorem*
26. Bhang	Two per cent *ad valorem*
27. Tea (Indian or Foreign)	do
28. Provisions (not included in any other class) including oil man's stores, confectionery, jams, pickles, cheese and essences of fruits	do

1	2	3
	Class II—Animals.	Rs. Ps.
1.	Oxen, cows, buffaloes and calves (per head)	0 35
2.	Sheep, goats, lambs and kids (per head)	0 10
3.	Pigs (per head)	0 35
	Class III—Articles used for fuel, lighting and washing.	Per litre
1.	Kerosene oil	0 01
2.	Petrol	0 02
3.	Diesel oil	0 01
4.	Methylated spirit and Terpentine.	0 03
5.	All sorts of oil seeds including cotton seeds but not including groundnut	0 03
6.	Wax and tallow candles	Two per cent *ad valorem*
7.	Chandeliers, globes, lmps, chimnyes and all other articles made of glass intended for electric or gas lighting etc., (except electric bulbs).	do
8.	Chandeliers, glabes, lamps, lanterns, electric poles, electric bulbs and all other articles made of metal intended for electric or gas lighting, etc.	do
9.	Potash, soda, saltpetre, alum, salt and other saline substances	do
10.	Soap of all kinds	do
1 .	Carbide	do
12.	Fireworks and their component parts	do
13.	Steam, coal, soft coke and hard coke	do
14.	Soapnut and Soapnut powder	One per cent *ad valorem*
	Class IV—Articles used in the construction of buildings.	
1.	Teak and Rosewood—	
	(i) Unsawn	4 00 per cubic metre
	(ii) Sawn	5 00 per cubic metre
	(iii) Manufactured	6 00 per cubic metre
2.	Soft wood, sawn, unsawn or manufactured	1 00 per cubic metre
3.	Wood other than Teak Rose or soft wood but not firewood—	
	(i) Unsawn	2 00 per cubic metre
	(ii) Sawn	3 00 per cubic metre
	(iii) Manufactured	4 00 per cubic metre
4.	Bamboos (per hundred)	1 00
5.	Stone for building (except Agra stone as defined in item 6 melow, marble and lime-stone), Shahabad stone, Badami stones, Bajri, cudappah slabs, kanakar, lime of Kankar, coal ashes, surkhi, brick-bats or broken bricks	Two per cent *ad valorem*
6.	Agra stone, *i.e.*, stone so named in the market irrespective of its place of origin	Two per cent *ad valorem*
7.	Chalk, chalk powder, lime stone, lime flooring stone and white and coloured stone chips	0 02
8.	Dammar, bitumen and asphalt	0 02
9.	Marble and tiles of all kinds (other than those referred in item 11)	0 15
10.	Cement (per bag)	0 05
11.	Tiles of common earth, *e.g.*, Country tiles (per thousand)	0 37
12.	Marble chips	Three per cent *ad valorem*
13.	Asbestos sheets	Two per cent *ad valorem*
14.	Whole bricks of all sizes (per thousand)	0 50
15.	Paints and colour washes	Two per cent *ad valorem*
16.	Roofing felt, roofing board and caneo insulating board	Three per cent *ad valorem*

Class V.—Drugs, spices and perfumes.

1.	All foreign medicines, including mineral waters, syrups and medicinal tinctures, soda bicarb and caustic soda (imported in packages or boxes) sulphur in bottles and packets, iron sulphate, barium sulphate, haemorrhagic septicaemia serum, dextrosol, castor oil in bottles, potasium permanganate, glucose, oxygengas, camphor oil, sugar milks, medicated, coloured and fragrant syrup	Two per cent *ad valorem*
2.	All indian medicines including gulqand, sharbat in bottle, soda bicarb and caustic soda (imported in bags or drums), Amritanjan, ivory dust, Sudha Sindhu, Bal Sudha, and Zandu Drakhasava	One per cent *ad valorem*
3.	Hair oil and perfumed oil of all kinds	Two per cent *ad valore*
4.	Spices and Dry chillies and wet imli excluding saltpetre	do
5.	Opium	do
6.	Charas	do

Class VI—Tobacco.

1.	All kinds of foreign tobacco, pipe tobacco, cigars. snuff, cheroots of all kinds ..	Three per cent *ad valorem*
2.	Cigarettes of all kinds	Two per cent *ad valorem*
3.	Beedies of all kinds	One per cent *ad valorem*
4.	Indian tobacco 1st quality, *i.e.*, all tobacco not included in item 1 and 2	One and half per cent *ad valorem.*
5.	Indian tobacco 2nd quality	One per cent *ad valorem*
6.	Indian tobacco 3rd quality (Kanni)	One and half per cent *ad valorem.*
7.	Tobacco leaves	*ad valorem* 0 20

Class VII—Piece goods and textile fabrics.

		Rs.	ps.
1.	Unginned cotton	0	05
2.	Ginned cotton	0	10
3.	Cotton waste and waste, yarn cotton	0	10
4.	Raw wool, hemp and other fibres and rope	0	10
5.	Jute gunny bags and jute cloth (per bag)	0	01
6.	Piece goods made of cotton, wool or any admixture of those—and articles made thereof including thread and yarn, dhoties, saries, dopattas, pagrees, towels, bed spreads, sheets, blankets, tents, carpets durries, pillows, razais, laces, edgings, ribbons, hand kerchiefs in bales, (*i.e.*, not cut up) old clothes imported in bulk, and all such goods as are not made up ready for wearing	One and half per cent *ad valorem.*	
7.	Piece goods made of silk and artificial silk or any admixture of those and articles made thereof incliuding shawls, laces, edgings and ribbons	do	
8.	Hides and skins	Two per cent *ad valorem*	
9.	Cotton yarn	On and half per cent *ad valorem.*	
10.	Raw silk and artificial silk	Two per cent *ad valorem*	
11.	Jute cloth	One per cent *ad valorem*	
12.	Leather, including harness, saddles, bags, boxes, desi shoes, chappals and all other articles made of leather exoluding boots, shoes, slipper and sandles	Two per cent *ad valorem*	
13.	Apparel, boots and shoes including slippers and sandles (other than desi shoes and chappals) drapery, millinery, caps and hats ready made clothes, barret caps and hat shapes etc.	do	
14.	Hosiery including knitted woollen caps	do	
15.	Lametta including kinari, gota, gold and silver lace, wire and thread real or imitation ..	do	

1	2	3

Class VIII—Metals and articles made of metals.

		Rs. P.
1.	Metals (iron and steel wrought and unwrought) including bars, sheets, girders, iron, stanchions, topcolumns, girders fitted with rivets, metallic ores and scrap iron ..	Two per cent *ad valorem*
2.	Tin scrap	do
3.	Metals (hardware and cutlery), *i.e.*, knives, razors scissors, needles, tin plates, rivets, nails, screws, bolts, nuts, enamelled wire (other than sanitary fittings) wire, wire-nettings, hinges, locks, pipes, post and pans, weights, empty tins, iron and tin boxes and iron furniture, etc.	
4.	Metals (all other kinds manufactured and unmanufactured) including bicycles, perambulators, carriages, sewing machines, harmoniums, typewriters, ice-machines, soda water machines, clocks and watches, spectacles-their cases and frames, umbrella frames and handles brass, copper, german silver, aluminium bronze, zinc and articles made thereof, channels of all kinds and for whatever purpose imported, sanitary fittings, iron washers, bicycles, saddles and radio goods	do Two per cent *ad valorem*
5.	Motor cars not registered under the Motor Vehicles Act, 1939	
	(*a*) Two Seater (each)	15 00
	(*b*) Four or more seater (each)	30 00
6.	Chassis and lorries not registered under the Motor Vehicles Act 1939—	
	(*a*) Without body (each)	25 00
	(*b*) With body (each)	30 00
7.	Component parts of motor cars	0 75
8.	Old component parts of Motor Vehicles	0 25
9.	Stoppers made of metal	0 37
10.	Complete motor cycle not registered the Motor Vehicles Act 1939, without side car (each)	4 00
11.	Motor cycle not registered under the Motor Vehicles Act 1939 with side car each ..	5 00

Class IX—Miscellaneous.

1.	Dyes and tans including green coloured sand (for mixing with mehndi) boot polishes, indigo, safflower (kusum) and all kinds of colouring matter	Two per cent *ad valorem*
2.	Stationery including paper paste boards and all articles made thereof including waste paper, cards, cardboards, forms, envelopes, calendars, inks, pens pencils, ink-pots, inkstands, (instruments, paper-weights, rulers, measuring tapes, slates, manufactured or manufactured) strawboard , gelatine paper, account books, ledger and cash books	do
3.	Chemicals (except those chargeable under any other Class), distilled water and sulpur in casks or barrels or bags	do
4.	Horn and articles made of horn except buttons	do
5.	Lac and cork and articles made thereof	do
6.	Kikar bark and other bark including bark dust	do
7.	Wood (manufactured) such as walking sticks, empty barrels, country carts, umbrella sticks of cane or bamboo (manufactured or manufactured), wooden payas and pattis ..	do
8.	Furniture other than iron furniture	do
9.	Articles of sports and games including playing cards	do
10.	Goods imported by circus, theatres, carnivals, etc., ...	do
11.	Glass and articles made thereof (except glass tiles, empty glass phials having lids, glass beads and other beads and other imitation jewels)	do
12.	Articles made of China stone, earth (glazed or unglazed) including drain pipes and drain fittings, but excluding sanitary fittings, earthern tiles and toys made of china clay or earth	do
13.	Empty glass phials having lids	Two per cent *ad valorem*
14.	Celluloid goods including celluloid sheets and imitation mother pearl sheets ..	do
15.	Nut, shell, horn and ivory buttons	do
16.	Glass beads and other imitation jewels	One per cent *ad*
17.	Toilet powder and cosmetic creams including tooth pastes, powder and creams ..	do
18.	Ivory and articles made thereof	Two per cent *ad valorem*
19.	Rubber goods including rubber gloves and bakelite goods	One per cent *ad valorem*
20.	Disinfectants—dry or liquid—including Flit, creosote, shell tox and naphthalene ball ..	Two per cent *ad valorem*
21.	Lubricating oil (per litre)	0 03
22.	Grease	Two per cent *ad valorem*
23.	Photographic accessories including pictures, photos and printed pictures	do
24.	Coir matting	One per cent *ad valorem*
25.	Toys made of celluloid	do
26.	Toys made of china clay or earth	do
27.	Toys made of cotton, rubber, paper, wood and metals	do
28.	All kinds of cinema carbons	Two per cent *ad valorem*
29.	Vaseline, vaseline Pomade, petroleum jelly or amber petroleum (grease) and Brilliantine	do
30.	Safety fuses and cartridges	do
31.	Match boxes	0 10 per gross

1	2	3
32.	Oats	One per cent *ad valorem*
33.	Bran, oil cakes and oil feed	do
34.	Chaff	do
35.	Musical goods	Two per cent *ad valorem*
36.	Porcelain articles and china cups, etc., ...	do
37.	Bakelite and plastic materials	do
38.	Cameras	do
39.	Photo frames and pictures	do
40.	Optical glass and frames	do
41.	Groundnut shell	One per cent *ad valorem*
42.	Tamarind seeds	do
43.	Other articles not chargeable under any of the above items and which may be approved by the Government by notification in respect of all Municipalities or any Municipality or any Class of Municipalities as may be specified in such notification ..	Two per cent *ad valorem*

FORM I.

(See Bye-laws 9 (d)

City Municipality Davangere
Transport permit.

T.O.No. .... Counterfoil.

The Octroi Mutsaddi,
.....Octroi Station.

Allow the following goods/animals to go out of Octroi limits at your octroi station on satisfying yourself as per rules and endorse the certificate on the reverse as required :—

No. and date of receipted bill under which it was brought in.	Description of goods to be transported outside.	No. of packages or animals.	Time of issue of the pass.
(1)	(2)	(3)	(4)

Signature and designation of the Officer issuing the pass.

Date.....

FORM I.

(See Bye-laws 9 (d)

City Municipality, Davangere
Transport permit.

T. P. No .....

To
The Octroi Mutsaddi.
.....Octroi Station.

Allow the following goods/animals to go out of octroi limits at your octroi station on sa tisfying yourself as per rules and endorse the certificate on the reverse as required:—

No. and date of receipted bill under which it was brought.	Description of goods or animals to be transported outside.	No. and description of packages or animals.	Weight or value.	Name of Person transporting outside.	Time of issue of the pass.
(1)	(2)	(3)	(4)	(5)	(6)

Signature and designation of the Officer issuing the pass.

(Overleaf of the foil)
Declaration.

I.....Official in-charge of the octroi station do hereby declare that I have inspected the goods/animals mentioned in this pass and satisfied myself as required by bye-laws and do hereby certify that the abovementioned goods/animals have passed out of this octroi on .... at hour

Date..... Octroi Official In-charge
.....Octroi Station.

Note.—To be pasted to the counterfoil when received back from the Octroi Station of export (Central Octroi Office).

Original.

City Municipality, Davangere
TRANSIT PASS.

Book No.....
Name of the Octroi Station.....
Pass No .....
Name of owner .....
Place from which brought .....
To which place .....
Name of consignee .....
Name of description of goods .....
No.....Carriage .....
Name of peon escorting the goods ....
.....
Date and time of issue.....

Signature of octori official.

Duplicate.

City Municipality, Davangere
TRANSIT PASS.

Book No.....
Name of the Octroi Station.....
Pass No .....
Name of owner .....
Place from which brought.....
To which place.....
Name of consignee.....
Name of description of goods .....
No.....Carriage .....
Name of peon escorting the goods....
.....
Date and time of issue.....

Signature of octori official.

NOTE :—To be forwarded to the central Octroi Offices for acknowledgement and return. To be pasted to the original on its return.

Date and time of arrival.....
Signature of octroi official at the central octroi office.

Triplicate.

City Municipality, Davangere
TRANSIT PASS.

Book No.....
Name of the Octroi Station.....
Pass No .....
Name of owner .....
Place from which brought .....
To which place .....
Name of consignee.....
Name of description of goods ....
No..... Carriage .....
Name of peon escorting the goods :
.....
Date and time of issue.....

Signature of octroi official.

Date and time of arrival.....
Signature of the Octroi official at the Central Octroi Office.

NOTE :—To be filed in the Central Octroi Office.

City Municipality, Davangere
Original.

Book No.

Name of the Octroi Station.....

Pass No.....
Name of owner.....
Place from which brought.....
To which place.....
Name of consignee.....
Name and description of goods.....
No.....Carriage.....
Amount of Deposit made.....
Date and time of issue.....

Signature of Octroi official

Signature of the Octroi official at the exit gate.

City Municipality, Davangere
Duplicate.

Book No.

Name of the Octroi Station.....

Pass No.....
Name of owner.....
Place from which brought.....
To which place.....
Name of consignee.....
Name and description of goods.....
No.....Carriage.....
Amount of Deposit made.....
Date and time of issue.....

Signature of Octroi official

Date and time of arrival.....
Amount of Refund made..... .. ..

NOTE.—This should be returned back to the Octroi gate of issue for being pasted to the original

Received a sum of Rs.....

Signature of the party